था और बीड़ियों के निर्माण के लिए भंडागारों से जारी किए गए तम्बाकू पर इसकी वसूली की गई थी। वित्त अधिनियम, 1979 के द्वारा गैर विनिर्मित तम्बाकू पर केन्द्रीय उत्पाद शुल्क समाप्त कर दिए जाने के परिणामस्वरूप उपर्युक्त उपकर को 1.11.1979 से समाप्त कर दिया गया था। तत्पश्चात 1.1.1982 से उसी अधिनियम के अंतर्गत विनिर्मित बीड़ियों पर उपकर लगाया जा रहा है और वसूल किया जा रहा है। सिगरेटों पर कोई उपकर नहीं है।

(ख) उपर्युक्त अधिनियम के अंतर्गत वित्तीय वर्ष 1978-79 के दौरान तम्बाकू पर वसूल किए गए उपकर की राशि लगभग 2.17 करोड़ रुपये है। वित्तीय वर्ष 1991-92 के दौरान बीड़ियों पर वसूल किए गए उपकर की राशि लगभग 12.14 करोड़ रुपये है। वित्तीय वर्ष 1992-93 के लिए यह राशि लगभग 12.57 करोड़ रुपये (अनन्तिम) है।

Utilisation of imported raw silk yarn and fabric

954. SHRI CHATURANAN MISHRA: Will the Minister of FINANCE be pleased to state what are the details of the safeguards taken by Government to see that the raw silk yarn and silk fabrics imported under the duty exmption scheme are actually used in export production and that no part is diverted to the domestic market?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKHAR MURTHY): Under the general Duty Exemption Scheme there is no requirement to the effect that the exempted materials must be utilised in the manufacture of the export product. Para 66 of the Export Import Policy (1992—97) permits exports even in anticipation of grant of licence and Para 67 permits transferability of the licence or the materials imported against them freely, after the export obligation has been fulfilled, export proceeds realised and the bank guarantee/LUT redeemed.

However, under the Special Value Based Advance Licensing Scheme for readymade garments (other than leather garment) silk fabrics imported thereunder have to be utilised in the manufacture of exports. To ensure compliance of this provision checks are exercised through drawal of samples at the time of imports and matching the said samples with the goods exported. The Central Silk Board also inspects the export consignments and certifies the percentage and type of silk used in the resultant product.

Income tax collection in Goa

955. SHRI JOHN F. FERNANDES: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that the Income Tax Department in Goa cannot collect the tax dues due to the Portuguese Civil Code ruling in vogue in Goa wherein the income of a person is distributed on 50:50 basis with the spouse of the assessee;

(b) if so, what is the loss of Income Tax collection in Goa since its inception; and

(c) what action Government propose to take to plug the loophole in this law, so that it is not misused to benefit a few?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRA SHEKHAR MURTHY): (a) No, Sir, it is not a fact. Hitherto it has been the settled law in Goa that in cases where the Portuguese Civil Code is applicable 50 per cent of the income derived from business, house property and other sources by a "communion", consisting of husband and wife, should be assessed in the hands of each spouse and no further assessment should be made on the "body of individuals" consisting of the husband and his wife. However it is reported that the Bombay High Court has given another decision recently on this matter which will be examined.